

State of Nevada
Department of Taxation
Committee on Local Government Finance (CLGF)

CLGF:

The purpose of this letter is simply to request a LEGAL OPINION on the issue of Reno compliance with Ballot Measure R-3 on Additional Firefighters.

The 1996 measure along with arguments in favor, promise Citizens of Reno the hiring of "additional fighters" and "improved services". Reno is non-compliant and the measure raises over \$4 million yearly in taxes (Projected 2015: \$4,314,281.81).

"Hiring additional firefighters..." and the equipment and maintenance therefor."

"This will provide for improved fire protection coverage in all areas of the City. It will also shorten response time and expand fire protection services..."

Because firefighters are in fact emergency responders including accidents and medical calls, the public safety and lives of residents and visitors are compromised by non-compliance.

As discussed in the letter from Taxation, I have addressed this before and finally at least am on the agenda but CLGF refers me to the AG who refers me back to you. I filed a complaint with the A.G, who again kissed it off to Taxation who issued a non-legal opinion.

I asked "what time it was and am told how to make a watch" but to date have not received a legal opinion.

The only legal opinion issued was the AG opinion 2011-4 referred to a Las Vegas measure. However the dictum of that decision is spot on, that the govt must comply with the promises made. In the Vegas decision, taxpayers were promised additional cops and didn't get them.

"The number of police officers funded by sources other than the revenue received under the Act must be at least the same number of officers as were funded and supported prior to the time the act became effective ..."

In Fire R-3 we see the exact same; we were promised additional firefighters and equipment and improved services. Instead we have less firefighters than at time of passage (approx. 226 vs approx. 192) and decreased services with the closure of two fire stations in order to support a raise for firefighters!

I also note it initially resulted in about \$2 million in annual revenue now rising to \$4.3 million. With massive growth and annexation and the annual 3% expected citywide

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increase, that figure will grow massively. Is there no limit to how much they can take without compliance with voter intent?

The Taxation position seems to be that the money can be added to the top and the agency may simply take money out of the bottom. If taxation's position is correct, then almost no ballot measure would be worth the paper it is written on any promises made would be non-binding.

If Washoe Schools ask for money for additional needed buildings and received such, they could simply take money off the bottom and not comply perhaps saying it was maintenance of existing buildings. Outrageous!

I also take exception with the claim that it is the auditor's duty to ensure compliance. Auditors only do spot checks and it is clearly stated in the audit that they rely on warranties made by the City. Under "Auditors responsibility under professional standards" it is clear that the audit is "based on an audit of the city's financial statements, which are the responsibility of the city's management. Our responsibilities as contrasted with management's are spelled out more fully in our letter of engagement."

As for Mr. Chisels "Clintonesque" statements made not under oath, under rules of order I was not allowed to challenge his incorrect statements.

The bottom line issue is fairly simple, no matter how hard CLGF seeks to avoid it. The citizens of Reno were promised additional firefighters and improved service. They now have less firefighters and decreased service which the City continues to collect the over \$4 million annually in ballot taxes.

Once again, I'm simply asking any member of this committee to ask the AG for a formal opinion on compliance.

Stop playing tennis with this issue. This is not an accounting issue but a compliance and voter intent issue for which the citizens of Reno are being defrauded of \$4 million in public safety services.

Sincerely,

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